

Section 8-220, 8-221, and 8-223 through 8-225  
Annotated Code of Maryland  
(2001 Replacement Volume and 2003 Supplement)

BY repealing and reenacting, with amendments,  
Article - Tax - Property  
Section 8-222  
Annotated Code of Maryland  
(2001 Replacement Volume and 2003 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - Property**

8-220.

(a) The General Assembly states that it is in the public interest to provide for the development of lands in a planned manner.

(b) The development of lands in a planned manner is necessary to:

- (1) obtain economic and environmental benefits;
- (2) relieve economic pressures that result from the assessment of planned development land at levels inconsistent with planned development;
- (3) aid the assembly of land for planned development land;
- (4) facilitate cooperation among landowners; and
- (5) permit holding of planned development land in an undeveloped status for orderly and staged improvement, particularly for the development of new communities.

8-221.

Land that is assessed under § 8-222 of this subtitle must:

(1) be located in an area shown on a current master plan or a general or regional plan, or otherwise designated for planned development by a plan adopted by the county or municipal corporation that has planning or zoning jurisdiction over the land;

(2) be zoned in a classification that:

(i) permits development only under the plans listed in item (1) of this section;

(ii) requires a land use and comprehensive site development or subdivision plan, approved before development by the county or municipal corporation that has planning or zoning jurisdiction over the land, if those plans consider: